

AMENDED IN SENATE APRIL 6, 2016

**SENATE BILL**

**No. 1054**

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**Introduced by Senator Pavley**

February 16, 2016

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An act to amend Section 2085.5 ~~of~~ *of*, and to add Section 2085.7 to, the Penal Code, and to amend Section 19280 of the Revenue and Taxation Code, relating to restitution orders.

LEGISLATIVE COUNSEL'S DIGEST

SB 1054, as amended, Pavley. Restitution orders: collection.

(1) Existing law, when a prisoner is punished in a county jail for a felony, in any case in which the prisoner owes a restitution order, permits the agency designated by the board of supervisors in the county where the prisoner is incarcerated to deduct a minimum of 20% or the balance owing on the order amount, whichever is less, up to a maximum of 50% from ~~the a~~ county jail equivalent of wages and trust account deposits of a prisoner for transfer to the California Victim Compensation and Government Claims Board. Existing law allows the agency to deduct and retain an administrative fee that totals 10% of any amount transferred to the board pursuant to these provisions. Existing law additionally allows the agency to charge a fee to cover the actual administrative cost of collection, not to exceed 10% of the total amount collected, upon release of the prisoner from custody. *Existing law authorizes the collection of restitution fines or restitution orders from a person who has been released from a state prison or county jail and is subject to postrelease community supervision or mandatory supervision, as specified.*

This bill would instead allow the designated agency to charge an administrative fee to cover the actual administrative cost of collection,

not to exceed 10% of the total amount collected pursuant to the above provisions. The bill would ~~delete~~ recast the authorization to charge a fee for the actual administrative cost of collection upon release of the prisoner from custody. *The bill would authorize the collection of restitution fines or restitution orders, in a manner to be established by the county board of supervisors, by the county agency designated by the board from a person who has been released from a county jail without being subject to postrelease community supervision or mandatory supervision, as specified. The bill would require a county that elects to collect restitution fines and restitution orders pursuant to these provisions to coordinate efforts with the Franchise Tax Board, as specified.*

(2) Existing law, unless the victim of the crime notifies the Department of Corrections and Rehabilitation or county to the contrary, allows the department or county to refer a restitution order to the Franchise Tax Board for collection.

This bill would prohibit the department or county from referring the restitution order to the Franchise Tax Board if a county agency has been designated by the county board of supervisors to collect restitution from individuals who have been sentenced to a county jail for a felony, who are on mandatory supervision, or who are on postrelease community supervision, the designated county agency has an existing collection system and objects to collection by the board, and the designated county agency informs the department or county that it will collect the restitution order. If the crime victim entitled to restitution in the order notifies either the department or the designated county agency with regard to his or her preference of a collecting agency, the bill would require the collection to be performed in accordance with that preference.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 2085.5 of the Penal Code is amended to
- 2 read:
- 3 2085.5. (a) In any case in which a prisoner owes a restitution
- 4 fine imposed pursuant to subdivision (a) of Section 13967 of the
- 5 Government Code, as operative prior to September 29, 1994,
- 6 subdivision (b) of Section 730.6 of the Welfare and Institutions

Code, or subdivision (b) of Section ~~1202.4~~, *1202.4 of this code*, the Secretary of the Department of Corrections and Rehabilitation shall deduct a minimum of 20 percent or the balance owing on the fine amount, whichever is less, up to a maximum of 50 percent from the wages and trust account deposits of a prisoner, unless prohibited by federal law, and shall transfer that amount to the California Victim Compensation and Government Claims Board for deposit in the Restitution Fund in the State Treasury. The amount deducted shall be credited against the amount owing on the fine. The sentencing court shall be provided a record of the payments.

(b) (1) If a prisoner is punished by imprisonment in a county jail pursuant to subdivision (h) of Section 1170 and owes a restitution fine imposed pursuant to subdivision (a) of Section 13967 of the Government Code, as operative prior to September 29, 1994, subdivision (b) of Section 730.6 of the Welfare and Institutions Code, or subdivision (b) of Section ~~1202.4~~, *1202.4 of this code*, the agency designated by the board of supervisors in the county where the prisoner is incarcerated is authorized to deduct a minimum of 20 percent or the balance owing on the fine amount, whichever is less, up to a maximum of 50 percent from ~~the a~~ county jail equivalent of wages and trust account deposits of a prisoner, unless prohibited by federal law, and shall transfer that amount to the California Victim Compensation and Government Claims Board for deposit in the Restitution Fund in the State Treasury. The amount deducted shall be credited against the amount owing on the fine. The sentencing court shall be provided a record of the payments.

(2) If the board of supervisors designates the county sheriff as the collecting agency, the board of supervisors shall first obtain the concurrence of the county sheriff.

(c) In any case in which a prisoner owes a restitution order imposed pursuant to subdivision (c) of Section 13967 of the Government Code, as operative prior to September 29, 1994, subdivision (h) of Section 730.6 of the Welfare and Institutions Code, or subdivision (f) of Section ~~1202.4~~, *1202.4 of this code*, the Secretary of the Department of Corrections and Rehabilitation shall deduct a minimum of 20 percent or the balance owing on the order amount, whichever is less, up to a maximum of 50 percent from the wages and trust account deposits of a prisoner, unless

1 prohibited by federal law. The secretary shall transfer that amount  
2 to the California Victim Compensation and Government Claims  
3 Board for direct payment to the victim, or payment shall be made  
4 to the Restitution Fund to the extent that the victim has received  
5 assistance pursuant to that program. The sentencing court shall be  
6 provided a record of the payments made to victims and of the  
7 payments deposited to the Restitution Fund pursuant to this  
8 subdivision.

9 (d) If a prisoner is punished by imprisonment in a county jail  
10 pursuant to subdivision (h) of Section 1170 and owes a restitution  
11 order imposed pursuant to subdivision (c) of Section 13967 of the  
12 Government Code, as operative prior to September 29, 1994,  
13 subdivision (h) of Section 730.6 of the Welfare and Institutions  
14 Code, or subdivision (b) of Section ~~1202.4~~, *1202.4 of this code*,  
15 the agency designated by the board of supervisors in the county  
16 where the prisoner is incarcerated is authorized to deduct a  
17 minimum of 20 percent or the balance owing on the order amount,  
18 whichever is less, up to a maximum of 50 percent from ~~the a~~ county  
19 jail equivalent of wages and trust account deposits of a prisoner,  
20 unless prohibited by federal law. The agency shall transfer that  
21 amount to the California Victim Compensation and Government  
22 Claims Board for direct payment to the victim, or payment shall  
23 be made to the Restitution Fund to the extent that the victim has  
24 received assistance pursuant to that program, or may pay the victim  
25 directly. The sentencing court shall be provided a record of the  
26 payments made to the victims and of the payments deposited to  
27 the Restitution Fund pursuant to this subdivision.

28 (e) The secretary shall deduct and retain from the wages and  
29 trust account deposits of a prisoner, unless prohibited by federal  
30 law, an administrative fee that totals 10 percent of any amount  
31 transferred to the California Victim Compensation and Government  
32 Claims Board pursuant to subdivision (a) or (c). The secretary  
33 shall deduct and retain from any prisoner settlement or trial award,  
34 an administrative fee that totals 5 percent of any amount paid from  
35 the settlement or award to satisfy an outstanding restitution order  
36 or fine pursuant to subdivision (n), unless prohibited by federal  
37 law. The secretary shall deposit the administrative fee moneys in  
38 a special deposit account for reimbursing administrative and  
39 support costs of the restitution program of the Department of  
40 Corrections and Rehabilitation. The secretary, at his or her

1 discretion, may retain any excess funds in the special deposit  
2 account for future reimbursement of the department's  
3 administrative and support costs for the restitution program or may  
4 transfer all or part of the excess funds for deposit in the Restitution  
5 Fund.

6 (f) If a prisoner is punished by imprisonment in a county jail  
7 pursuant to subdivision (h) of Section 1170, the agency designated  
8 by the board of supervisors in the county where the prisoner is  
9 incarcerated is authorized to deduct and retain from ~~the a~~ county  
10 jail equivalent of wages and trust account deposits of a prisoner,  
11 unless prohibited by federal law, an administrative fee to cover  
12 the actual administrative cost of collection, not to exceed 10 percent  
13 of the total amount collected pursuant to subdivision (b) or (d).  
14 The agency is authorized to deduct and retain from a prisoner  
15 settlement or trial award an administrative fee that totals 5 percent  
16 of any amount paid from the settlement or award to satisfy an  
17 outstanding restitution order or fine pursuant to subdivision (n),  
18 unless prohibited by federal law. The agency shall deposit the  
19 administrative fee moneys in a special deposit account for  
20 reimbursing administrative and support costs of the restitution  
21 program of the agency. The agency is authorized to retain any  
22 excess funds in the special deposit account for future  
23 reimbursement of the agency's administrative and support costs  
24 for the restitution program or may transfer all or part of the excess  
25 funds for deposit in the Restitution Fund.

26 (g) In any case in which a parolee owes a restitution fine  
27 imposed pursuant to subdivision (a) of Section 13967 of the  
28 Government Code, as operative prior to September 29, 1994,  
29 subdivision (b) of Section 730.6 of the Welfare and Institutions  
30 Code, or subdivision (b) of Section ~~1202.4~~, *1202.4 of this code*,  
31 the secretary, or, when a prisoner is punished by imprisonment in  
32 a county jail pursuant to subdivision (h) of Section 1170, the  
33 agency designated by the board of supervisors in the county where  
34 the prisoner is incarcerated, may collect from the parolee or,  
35 pursuant to Section ~~2085.6~~, *2085.6 or 2085.7*, from a person  
36 previously imprisoned in county jail any moneys owing on the  
37 restitution fine amount, unless prohibited by federal law. The  
38 secretary or the agency shall transfer that amount to the California  
39 Victim Compensation and Government Claims Board for deposit  
40 in the Restitution Fund in the State Treasury. The amount deducted

1 shall be credited against the amount owing on the fine. The  
2 sentencing court shall be provided a record of the payments.

3 (h) In any case in which a parolee owes a direct order of  
4 restitution, imposed pursuant to subdivision (c) of Section 13967  
5 of the Government Code, as operative prior to September 29, 1994,  
6 subdivision (h) of Section 730.6 of the Welfare and Institutions  
7 Code, or paragraph (3) of subdivision (a) of Section ~~1202.4~~, *1202.4*  
8 *of this code*, the secretary, or, when a prisoner is punished by  
9 imprisonment in a county jail pursuant to subdivision (h) of Section  
10 1170, the agency designated by the board of supervisors in the  
11 county where the prisoner is incarcerated or a local collection  
12 program, may collect from the parolee or, pursuant to Section  
13 ~~2085.6~~, *2085.6 or 2085.7*, from a person previously imprisoned  
14 in county jail any moneys owing, unless prohibited by federal law.  
15 The secretary or the agency shall transfer that amount to the  
16 California Victim Compensation and Government Claims Board  
17 for direct payment to the victim, or payment shall be made to the  
18 Restitution Fund to the extent that the victim has received  
19 assistance pursuant to that program, or the agency may pay the  
20 victim directly. The sentencing court shall be provided a record  
21 of the payments made by the offender pursuant to this subdivision.

22 (i) The secretary, or, if a prisoner is punished by imprisonment  
23 in a county jail pursuant to subdivision (h) of Section 1170, the  
24 agency designated by the board of supervisors in the county where  
25 the prisoner is incarcerated, may deduct and retain from moneys  
26 collected from parolees or persons previously imprisoned in county  
27 jail an administrative fee that totals 10 percent of any amount  
28 transferred to the California Victim Compensation and Government  
29 Claims Board pursuant to subdivision (g) or (h), unless prohibited  
30 by federal law. The secretary shall deduct and retain from any  
31 settlement or trial award of a parolee an administrative fee that  
32 totals 5 percent of an amount paid from the settlement or award  
33 to satisfy an outstanding restitution order or fine pursuant to  
34 subdivision (n), unless prohibited by federal law. The agency is  
35 authorized to deduct and retain from any settlement or trial award  
36 of a person previously imprisoned in county jail an administrative  
37 fee that totals 5 percent of any amount paid from the settlement  
38 or award to satisfy an outstanding restitution order or fine pursuant  
39 to subdivision (n). The secretary or the agency shall deposit the  
40 administrative fee moneys in a special deposit account for

1 reimbursing administrative and support costs of the restitution  
2 program of the Department of Corrections and Rehabilitation or  
3 the agency, as applicable. The secretary, at his or her discretion,  
4 or the agency may retain any excess funds in the special deposit  
5 account for future reimbursement of the department's or agency's  
6 administrative and support costs for the restitution program or may  
7 transfer all or part of the excess funds for deposit in the Restitution  
8 Fund.

9 (j) If a prisoner has both a restitution fine and a restitution order  
10 from the sentencing court, the Department of Corrections and  
11 Rehabilitation shall collect the restitution order first pursuant to  
12 subdivision (c).

13 (k) If a prisoner is punished by imprisonment in a county jail  
14 pursuant to subdivision (h) of Section 1170 and that prisoner has  
15 both a restitution fine and a restitution order from the sentencing  
16 court, if the agency designated by the board of supervisors in the  
17 county where the prisoner is incarcerated collects the fine and  
18 order, the agency shall collect the restitution order first pursuant  
19 to subdivision (d).

20 (l) If a parolee has both a restitution fine and a restitution order  
21 from the sentencing court, the Department of Corrections and  
22 Rehabilitation, or if the prisoner is punished by imprisonment in  
23 a county jail pursuant to subdivision (h) of Section 1170, the  
24 agency designated by the board of supervisors in the county where  
25 the prisoner is incarcerated, may collect the restitution order first,  
26 pursuant to subdivision (h).

27 (m) If an inmate is housed at an institution that requires food  
28 to be purchased from the institution canteen for unsupervised  
29 overnight visits, and if the money for the purchase of this food is  
30 received from funds other than the inmate's wages, that money  
31 shall be exempt from restitution deductions. This exemption shall  
32 apply to the actual amount spent on food for the visit up to a  
33 maximum of fifty dollars (\$50) for visits that include the inmate  
34 and one visitor, seventy dollars (\$70) for visits that include the  
35 inmate and two or three visitors, and eighty dollars (\$80) for visits  
36 that include the inmate and four or more visitors.

37 (n) Compensatory or punitive damages awarded by trial or  
38 settlement to any inmate, parolee, person placed on postrelease  
39 community supervision pursuant to Section 3451, or defendant on  
40 mandatory supervision imposed pursuant to subparagraph (B) of

1 paragraph (5) of subdivision (h) of Section 1170, in connection  
2 with a civil action brought against a federal, state, or local jail,  
3 prison, or correctional facility, or any official or agent thereof,  
4 shall be paid directly, after payment of reasonable attorney's fees  
5 and litigation costs approved by the court, to satisfy any  
6 outstanding restitution orders or restitution fines against that  
7 person. The balance of the award shall be forwarded to the payee  
8 after full payment of all outstanding restitution orders and  
9 restitution fines, subject to subdivisions (e) and (i). The Department  
10 of Corrections and Rehabilitation shall make all reasonable efforts  
11 to notify the victims of the crime for which that person was  
12 convicted concerning the pending payment of any compensatory  
13 or punitive damages. For any prisoner punished by imprisonment  
14 in a county jail pursuant to subdivision (h) of Section 1170, the  
15 agency is authorized to make all reasonable efforts to notify the  
16 victims of the crime for which that person was convicted  
17 concerning the pending payment of any compensatory or punitive  
18 damages.

19 (o) (1) Amounts transferred to the California Victim  
20 Compensation and Government Claims Board for payment of  
21 direct orders of restitution shall be paid to the victim within 60  
22 days from the date the restitution revenues are received by the  
23 California Victim Compensation and Government Claims Board.  
24 If the restitution payment to a victim is less than twenty-five dollars  
25 (\$25), then payment need not be forwarded to that victim until the  
26 payment reaches twenty-five dollars (\$25) or when the victim  
27 requests payment of the lesser amount.

28 (2) If a victim cannot be located, the restitution revenues  
29 received by the California Victim Compensation and Government  
30 Claims Board on behalf of the victim shall be held in trust in the  
31 Restitution Fund until the end of the state fiscal year subsequent  
32 to the state fiscal year in which the funds were deposited or until  
33 the time that the victim has provided current address information,  
34 whichever occurs sooner. Amounts remaining in trust at the end  
35 of the specified period of time shall revert to the Restitution Fund.

36 (3) (A) A victim failing to provide a current address within the  
37 period of time specified in paragraph (2) may provide  
38 documentation to the Department of Corrections and Rehabilitation,  
39 which shall verify that moneys were collected on behalf of the  
40 victim. Upon receipt of that verified information from the



Department of Corrections and Rehabilitation, the California Victim Compensation and Government Claims Board shall transmit the restitution revenues to the victim in accordance with the provisions of subdivision (c) or (h).

(B) A victim failing to provide a current address within the period of time specified in paragraph (2) may provide documentation to the agency designated by the board of supervisors in the county where the prisoner punished by imprisonment in a county jail pursuant to subdivision (h) of Section 1170 is incarcerated, which may verify that moneys were collected on behalf of the victim. Upon receipt of that verified information from the agency, the California Victim Compensation and Government Claims Board shall transmit the restitution revenues to the victim in accordance with the provisions of subdivision (d) or (h).

*SEC. 2. Section 2085.7 is added to the Penal Code, to read:*

*2085.7. (a) When a prisoner who owes a restitution fine, or any portion thereof, is released from the custody of a county jail facility after completion of a term in custody pursuant to subparagraph (A) of paragraph (5) of subdivision (h) of Section 1170, he or she has a continuing obligation to pay the restitution fine in full. The balance of the restitution fine remaining unpaid after completion of a term in custody pursuant to subparagraph (A) of paragraph (5) of subdivision (h) of 1170 is enforceable and may be collected, in a manner to be established by the county board of supervisors, by the department or county agency designated by the board of supervisors in the county in which the prisoner is released. If a county elects to collect restitution fines, the department or county agency designated by the county board of supervisors shall transfer the amount collected to the California Victim Compensation and Government Claims Board for deposit in the Restitution Fund in the State Treasury.*

*(b) When a prisoner who owes payment for a restitution order, or any portion thereof, is released from the custody of a county jail facility after completion of a term in custody pursuant to subparagraph (A) of paragraph (5) of subdivision (h) of Section 1170, he or she has a continuing obligation to pay the restitution order in full. The balance of the restitution order remaining unpaid after completion of a term in custody pursuant to subparagraph (A) of paragraph (5) of subdivision (h) of Section 1170 is enforceable and may be collected, in a manner to be established*

1 by the county board of supervisors, by the agency designated by  
2 the county board of supervisors in the county in which the prisoner  
3 is released. If the county elects to collect the restitution order, the  
4 agency designated by the county board of supervisors for collection  
5 shall transfer the collected amount to the California Victim  
6 Compensation and Government Claims Board for deposit in the  
7 Restitution Fund in the State Treasury or may pay the victim  
8 directly. The sentencing court shall be provided a record of  
9 payments made to the victim and of the payments deposited into  
10 the Restitution Fund.

11 (c) The amount of a restitution order or restitution fine that  
12 remains unsatisfied after completion of a term in custody pursuant  
13 to subparagraph (A) of paragraph (5) of subdivision (h) of Section  
14 1170 is enforceable by a victim pursuant to Section 1214 until  
15 the obligation is satisfied.

16 (d) At its discretion, a county board of supervisors may impose  
17 a fee upon the individual after completion of a term in custody  
18 pursuant to subparagraph (A) of paragraph (5) of subdivision (h)  
19 of Section 1170 to cover the actual administrative cost of collecting  
20 the restitution fine and the restitution order, in an amount not to  
21 exceed 10 percent of the amount collected, the proceeds of which  
22 shall be deposited into the general fund of the county.

23 (e) If a county elects to collect both a restitution fine and a  
24 restitution order, the amount owed on the restitution order shall  
25 be collected before the restitution fine.

26 (f) If a county elects to collect restitution fines and restitution  
27 orders pursuant to this section, the county shall coordinate efforts  
28 with the Franchise Tax Board pursuant to Section 19280 of the  
29 Revenue and Taxation Code.

30 (g) Pursuant to Section 1214, the county agency selected by a  
31 county board of supervisors to collect restitution fines and  
32 restitution orders may collect restitution fines and restitution orders  
33 after an individual has completed a term in custody pursuant to  
34 subparagraph (A) of paragraph (5) of subdivision (h) of Section  
35 1170.

36 (h) For purposes of this section, the following definitions shall  
37 apply:

38 (1) "Restitution fine" means a fine imposed pursuant to  
39 subdivision (a) of Section 13967 of the Government Code, as  
40 operative prior to September 29, 1994, subdivision (b) of Section

1 730.6 of the Welfare and Institutions Code, or subdivision (b) of  
2 Section 1202.4.

3 (2) “Restitution order” means an order for restitution to the  
4 victim of a crime imposed pursuant to subdivision (c) of Section  
5 13967 of the Government Code, as operative prior to September  
6 29, 1994, subdivision (h) of Section 730.6 of the Welfare and  
7 Institutions Code, or subdivision (f) of Section 1202.4.

8 ~~SEC. 2.~~

9 SEC. 3. Section 19280 of the Revenue and Taxation Code is  
10 amended to read:

11 19280. (a) (1) (A) Fines, state or local penalties, bail,  
12 forfeitures, restitution fines, restitution orders, or any other amounts  
13 imposed by a juvenile or superior court of the State of California  
14 upon a person or any other entity that are due and payable in an  
15 amount totaling no less than one hundred dollars (\$100), in the  
16 aggregate, for criminal offenses, including all offenses involving  
17 a violation of the Vehicle Code, and any amounts due pursuant to  
18 Section 903.1 of the Welfare and Institutions Code may, no sooner  
19 than 90 days after payment of that amount becomes delinquent,  
20 be referred by the juvenile or superior court, the county, or the  
21 state to the Franchise Tax Board for collection under guidelines  
22 prescribed by the Franchise Tax Board. Except as specified in  
23 subparagraph (B), the Department of Corrections and Rehabilitation  
24 or county may refer a restitution order to the Franchise Tax Board,  
25 in accordance with subparagraph (B) of paragraph (2), for any  
26 person subject to the restitution order who is or has been under the  
27 jurisdiction of the Department of Corrections and Rehabilitation  
28 or county.

29 (B) The Department of Corrections and Rehabilitation or county  
30 shall not refer a restitution order to the Franchise Tax Board if a  
31 county agency has been designated by the county board of  
32 supervisors to collect restitution from individuals who (i) have  
33 been sentenced to a county jail pursuant to subdivision (h) of  
34 Section 1170 of the Penal Code, (ii) are on mandatory supervision  
35 pursuant to paragraph (5) of subdivision (h) of Section 1170 of  
36 the Penal Code, or (iii) are on postrelease community supervision  
37 pursuant to Title 2.05 (commencing with Section 3450) of Part 3  
38 of the Penal Code, the designated county agency has an existing  
39 collection system and objects to collection by the Franchise Tax  
40 Board, and the designated county agency informs the Department

1 of Corrections and Rehabilitation or county that it will collect the  
2 restitution order. If the crime victim entitled to restitution in the  
3 order notifies either the Department of Corrections and  
4 Rehabilitation or the designated county agency with regard to his  
5 or her preference of a collecting agency, that preference shall be  
6 honored and the collection shall be performed in accordance with  
7 the preference of the victim.

8 (2) For purposes of this subdivision:

9 (A) The amounts referred by the juvenile or superior court, the  
10 county, or the state under this section may include an administrative  
11 fee and any amounts that a government entity may add to the  
12 court-imposed obligation as a result of the underlying offense,  
13 trial, or conviction. For purposes of this article, those amounts  
14 shall be deemed to be imposed by the court.

15 (B) Restitution orders may be referred to the Franchise Tax  
16 Board only by a government entity, as agreed upon by the  
17 Franchise Tax Board, provided that all of the following apply:

18 (i) The government entity has the authority to collect on behalf  
19 of the state or the victim.

20 (ii) The government entity shall be responsible for distributing  
21 the restitution order collections, as appropriate.

22 (iii) The government entity shall ensure, in making the referrals  
23 and distributions, that it coordinates with any other related  
24 collection activities that may occur by superior courts, counties,  
25 or other state agencies.

26 (iv) The government entity shall ensure compliance with laws  
27 relating to the reimbursement of the ~~State~~ Restitution Fund.

28 (C) The Franchise Tax Board shall establish criteria for referral  
29 that shall include setting forth a minimum dollar amount subject  
30 to referral and collection.

31 (b) The Franchise Tax Board, in conjunction with the Judicial  
32 Council, shall seek whatever additional resources are needed to  
33 accept referrals from all 58 counties or superior courts.

34 (c) Upon written notice to the debtor from the Franchise Tax  
35 Board, any amount referred to the Franchise Tax Board under  
36 subdivision (a) and any interest thereon, including any interest on  
37 the amount referred under subdivision (a) that accrued prior to the  
38 date of referral, shall be treated as final and due and payable to the  
39 State of California, and shall be collected from the debtor by the  
40 Franchise Tax Board in any manner authorized under the law for

1 collection of a delinquent personal income tax liability, including,  
2 but not limited to, issuance of an order and levy under Article 4  
3 (commencing with Section 706.070) of Chapter 5 of Division 2  
4 of Title 9 of Part 2 of the Code of Civil Procedure in the manner  
5 provided for earnings withholding orders for taxes.

6 (d) (1) Part 10 (commencing with Section 17001), this part,  
7 Part 10.7 (commencing with Section 21001), and Part 11  
8 (commencing with Section 23001) shall apply to amounts referred  
9 under this article in the same manner and with the same force and  
10 effect and to the full extent as if the language of those laws had  
11 been incorporated in full into this article, except to the extent that  
12 any provision is either inconsistent with this article or is not  
13 relevant to this article.

14 (2) Any information, information sources, or enforcement  
15 remedies and capabilities available to the court or the state referring  
16 to the amount due described in subdivision (a) shall be available  
17 to the Franchise Tax Board to be used in conjunction with, or  
18 independent of, the information, information sources, or remedies  
19 and capabilities available to the Franchise Tax Board for purposes  
20 of administering Part 10 (commencing with Section 17001), this  
21 part, Part 10.7 (commencing with Section 21001), or Part 11  
22 (commencing with Section 23001).

23 (e) The activities required to implement and administer this part  
24 shall not interfere with the primary mission of the Franchise Tax  
25 Board to administer Part 10 (commencing with Section 17001)  
26 and Part 11 (commencing with Section 23001).

27 (f) For amounts referred for collection under subdivision (a),  
28 interest shall accrue at the greater of the rate applicable to the  
29 amount due being collected or the rate provided under Section  
30 19521. When notice of the amount due includes interest and is  
31 mailed to the debtor and the amount is paid within 15 days after  
32 the date of notice, interest shall not be imposed for the period after  
33 the date of notice.

34 (g) A collection under this article is not a payment of income  
35 taxes imposed under Part 10 (commencing with Section 17001)  
36 or Part 11 (commencing with Section 23001).

O